

**Document:** Notice of Intent to Adopt a Rule, **Register Page Number:** 25 IR 2277

**Source:** April 1, 2002, Indiana Register, Volume 25, Number 7

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**TITLE 50 DEPARTMENT OF LOCAL GOVERNMENT  
FINANCE**

*NOTE: Under IC 6-1.1-31-1, the name of the State Board of Tax Commissioners is changed to Department of Local Government Finance, effective January 1, 2002.*

LSA Document #02-82

Under IC 4-22-2-23, the Department of Local Government Finance intends to adopt a rule concerning the following:

**OVERVIEW:** Adds 50 IAC 18, concerning standards for determining exemptions and whether tangible property used by an exempt organization in a trade or business is substantially related to the exercise or performance of the organization's exempt purpose. IC 6-1.1-10-36.5, effective January 1, 2002, states that the Department of Local Government Finance shall adopt rules under IC 4-22-2 to carry out that section. This rule will provide instructions to local assessing officials that will enable them to decide whether property is exempt from property tax. In addition, the rule will address requirements for the report of exempt property in taxing districts pursuant to SECTION 114 of P.L. 198-2001. SECTION 114 requires the Department to publish a report, before November 1, 2004, listing the assessed value of all exempt property in each taxing district in the state listed in the tax duplicate prepared under IC 6-1.1-22-3 for March 1, 2004. The rule will provide uniform methods for assessing officials to report data concerning exempt property in the tax duplicate in order that the required report will provide meaningful information. The Department of Local Government Finance invites written submissions expressing your views on these matters. Questions or comments may be directed to Beth H. Henkel, General Counsel, Department of Local Government Finance, at 100 North Senate Avenue, Room 1058, Indianapolis, Indiana 46204 or bhenkel@tcb.state.in.us. Telephone number: 317-233-4361. Statutory authority: IC 6-1.1-10-36.5; P.L. 198-2001, SECTION 114; IC 6-1.1-31-1.